

actions. In fact, he has stated that anyone would have done the same thing under the same circumstances.

I believe that Clay King's professionalism should be emulated and his heroism honored here today on the floor of the United States House of Representatives. I rest easier knowing that Mr. King is watching out for all of us, everywhere.

IN HONOR OF POLLY E. HODGES
ON THE OCCASION OF HER RETIREMENT

HON. JACK KINGSTON

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. KINGSTON. Mr. Speaker, I rise today to honor Polly E. Hodges, who is retiring on January 7, 2005 from her post as Chief Financial Officer of the Congressional Budget Office. I would like to take this opportunity to thank her for her service to CBO and to the Congress.

Polly was born and raised in Arkansas. She began her postsecondary studies at Hendrix College but obtained her bachelor's degree in accounting and business, cum laude, from San Antonio's Trinity University. Soon afterward, she earned the Certified Public Accountant designation and honed her professional skills at Tenneco, where she rose to the position of senior auditor. After a brief flirtation with the idea of medical school, she became chief accountant to Jacuzzi Brothers, Inc., and then joined CBO's staff on December 21, 1981.

Polly began her career at CBO as Finance and Budget Officer and was later named its Chief Financial Officer. For 23 years, she has overseen the office's budgetary and financial affairs and provided sound financial counsel to each of its six Directors. Polly has played a major role in developing and executing CBO's annual budgets, working closely with its management and with staff of the House and Senate Appropriations Committees. Even during a period of tight budgets—not normally a situation relished by budget officers—Polly was proud to assist Appropriations Committee staff in crafting report language that proved useful in leading the legislative branch through potentially painful funding reductions.

Polly's service to the Congress has extended beyond the confines of CBO—she was a founding member of the legislative branch's Financial Management Council and continues to provide that organization with thoughtful counsel.

Throughout her years as a public servant, Polly's command of financial methods and management and her professional and personal integrity have enriched both CBO and the Congress. Thank you, Polly, for your dedication and service, and we wish you well in your retirement.

HONORING MR. JACK MERKEL

HON. NICK SMITH

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. SMITH of Michigan. I rise today to honor the 2004 Chelsea Area Citizen of the

Year, Mr. Jack Merkel. A lifelong resident of Chelsea, Jack Merkel has dedicated his life to the betterment of his community. Mr. Merkel is a respected business owner, community leader, husband, father, and grandfather.

He has served on countless boards and commissions throughout his life, including the Chelsea Village Council, Mayor of Chelsea, Chelsea Community Hospital, Silver Maples of Chelsea, Chelsea Area Chamber of Commerce, Chelsea City Charter Commission, and is an active member of St. Mary's Catholic Church. A distinguished businessman, Jack and his brother, Bob, owned and operated Merkel's Furniture, a Chelsea landmark, for 46 years.

Mr. Merkel was the leader of the Chelsea Cityhood initiative. Over 12 years, he provided tireless leadership, focus, and support to the project, which culminated in a City Charter first approved by the State of Michigan and approved by the residents of Chelsea in March of 2004.

On behalf of the Congress of the United States of America, I am proud to honor Mr. Jack Merkel for his commitment to family and community, and his dedication to improving his hometown. We commend him for his selfless service to others, and honor his contributions to his community.

RECOGNIZING NICHOLAS JOHN
ROPCHOCK FOR ACHIEVING THE
RANK OF EAGLE SCOUT

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. GRAVES. Mr. Speaker, I proudly pause to recognize Nicholas John Ropchock of Blue Springs, Missouri, a very special young man who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Boy Scouts of America, Troop 603, and in earning the most prestigious award of Eagle Scout.

Nicholas has been very active with his troop, participating in many scout activities. Over the many years Nicholas has been involved with scouting, he has not only earned numerous merit badges, but the respect of his family, peers, and community.

Mr. Speaker, I proudly ask you to join me in commending Nicholas John Ropchock for his accomplishments with the Boy Scouts of America and for his efforts put forth in achieving the highest distinction of Eagle Scout.

NEW RULES APPROVED BY THE
PCAOB

HON. JOHN E. SWEENEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. SWEENEY. Mr. Speaker, under the Sarbanes-Oxley Act (Section 106(a)) any foreign accounting firm that audits an issuer of securities in the United States capital markets shall be subject to the same regulatory framework applicable to domestic accounting firms. The Act requires that foreign audit firms must adhere to the same rigorous standards applicable to domestic firms.

Sarbanes-Oxley also established the Public Company Accounting Oversight Board (PCAOB) and directs them to conduct a continuing program of inspections of registered public accounting firms and to investigate alleged violations of the Act, related securities laws, and auditing and related professional practice standards.

The PCAOB recently approved rules under which non-U.S. regulators would be permitted to fulfill the inspection and enforcement mission of the PCAOB if the non-U.S. regulator is judged by the PCAOB to be sufficiently independent and rigorous. What concerns me is that the PCAOB might allow the Canadian Public Accountability Board to fulfill this mission. This would be a serious mistake.

The PCAOB in looking at its own structure and mission identified five factors as bearing upon the independence and rigor of the non-U.S. regulatory systems: (1) The adequacy and integrity of the non-U.S. system; (2) the system's source of funding; (3) the system's independence from the accounting profession; (4) the system's transparency; and (5) historical performance.

The first looks at the system's authority to inspect, investigate, sanction and enforce professional standards of the accounting profession.

The second assesses the accounting profession's authority over the governance and operation of the non-U.S. regulatory system. How many accountants have decision making authority? Are they appointed by government? Does the government or the accounting profession hold removal power?

The third implicates the accounting profession's control over the system's source of funds.

The fourth on transparency requires open rule making procedures and periodic reporting to the public.

With respect to historical performance—if the system is new the PCAOB will not consider this factor.

Consequently, any decision by the PCAOB to rely on a specific non-U.S. regulator should require that they pass these minimum tests. The Canadian Public Accountability Board fails these tests.

The Canadian Public Accountability Board has no direct statutory authority. It has no oversight mechanism, no transparency, and no public interest accountability. It is subject to the whims of its membership and its governing structure is comprised primarily of accountants. Most importantly, the source of funding for the Canadian Public Accountability Board is in fact the accounting industry itself.

As the PCAOB moves toward granting reciprocity to foreign organizations to help enforce Sarbanes-Oxley the Congress will be watching to make certain that the interests of the American investors and the integrity of the U.S. financial sector are protected.

IN MEMORY OF NEW YORK CITY
FIREFIGHTER AND ARMY NATIONAL
GUARD SERGEANT
CHRISTIAN ENGELDRUM

HON. JOSEPH CROWLEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. CROWLEY. Mr. Speaker, I rise in sadness to pay homage and tribute to the life and

memory of New York City Firefighter and Army National Guard Sergeant Christian Engeldrum of Edgewater Park, the Bronx, New York, who died serving his country in Iraq on November 29, 2004.

Mr. Engeldrum was a proud member of the New York City Fire Department, most currently serving at Ladder Company 61 in Co-op City in the Bronx.

Sergeant Engeldrum's service to our Nation began in 1986 when he joined the U.S. Army and later served with distinction in Operation Desert Storm. During his tenure in the Army, Sergeant Engeldrum earned numerous accolades for his service including the Southwest Asia Service Medal with Bronze Service, Army Service Ribbon, National Defense Service Medal, Army Lapel Button, Sharpshooter Badge, Parachutist Badge, Army Good Conduct Medal, Army Achievement Medal and the NCO Professional Development Ribbon.

Upon completion of his military service, Sergeant Engeldrum joined the New York City Police Department, and, after successfully completing the Fire Academy in 1999, joined the Fire Department. He was assigned to Engine Company 89 in the Bronx. Moving through numerous fire stations Engeldrum was ultimately placed with Ladder Company 61 in the Bronx. His career in the Fire Department was as distinguished as his career in the Army, including his company's successful rescue of two civilians at a fire.

Among his many accomplishments, Firefighter Engeldrum was also one of the first people to raise an American flag over Ground Zero after September 11, 2001. The events he witnessed that horrible day spurred him to reenlist into the Army to fight for our Nation overseas and ensure our protection here at home. He was deployed to Iraq in November, 2004.

While he left a wife and two growing sons behind, he volunteered so they could live in a safer country, a better world. Tragically, on November 30, he paid the ultimate price for his love of family and country when a roadside bomb exploded near his convoy outside of Baghdad. Firefighter Engeldrum was the first New York City firefighter to die in service to his Nation in Iraq.

Christian Engeldrum is survived by his wife, Sharon who he met as a teenager selling Christmas trees at Engeldrum's Gas Station in the Bronx, as well as two sons, Shaun and Royce. Additionally, to make this sad occasion far more heartbreaking, his wife is now expecting another child. While this child will never get to know his father, may he always know that his father did not die in vain, but died to ensure the world this child is born into is one of safety, justice for all and free of terror. Christian was a patriot, and he loved this country, and died protecting it. Our City and our Nation owe him a true debt of gratitude.

IN HONOR OF THE 63RD ANNIVERSARY OF PEARL HARBOR DAY,
DECEMBER 7, 2004

HON. JACK KINGSTON

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. KINGSTON. Mr. Speaker, December 7, 2004, marks the anniversary of the attack on

Pearl Harbor, Hawaii, a day, which like September 11, 2001, Americans will remember forever.

As the sun came up over the Pacific paradise of Oahu, Hawaii, on that Sunday morning in 1941, U.S. Navy Mess Attendant 1st Class Doris "Dorie" Miller should have been preparing the morning meal but never made it to the mess. Instead, he manned a machine gun on the deck of the U.S.S. *West Virginia*, and successfully shot down several enemy planes. Miller was awarded the Navy Cross for gallantry and continued to serve on active duty. On the morning of Nov. 24, 1943, Miller died when an explosion sank the U.S.S. *Liscome Bay* (CVE-56). Today, many Boys Clubs are named for U.S. Navy Mess Attendant 1st Class Doris Miller.

Since the Revolutionary War, the United States had rarely been attacked. Both Norfolk and Washington were threatened during the War of 1812. During the Spanish American War, port cities along the East Coast stood at high alert against possible attacks by Spanish forces sailing from Cuba. And 60 years after Pearl Harbor, our Nation was deliberately attacked by terrorist evil doers who wanted to do nothing more than kill innocent people—arguably in the hopes that it would scare freedom loving people into isolation.

During Pearl Harbor, many Americans, including some military commanders, had come to consider U.S. lands immune from enemy invasion. That feeling of immunity ended on the morning of December 7, 1941, when the Japanese Navy attacked the island of Oahu, Hawaii in two massive waves of carrier-based warplanes.

Sixty years later, many Americans felt immune once again, especially after the end of the Cold War. But, as terrorist-driven jet liners pounded into the Twin Towers and the Pentagon, with a fourth plane falling out of the sky in rural Pennsylvania, we were reminded that history does indeed repeat itself—we are never immune from those who want to perpetuate evil.

The 2-hour Japanese attack sank 21 Navy ships, destroyed 185 military planes and killed 2,290 military personnel at bases throughout Hawaii, along with 48 civilians. Japan lost 29 planes and five midget submarines. The hull of the sunken U.S.S. *Arizona* became a tomb for 1,103 U.S. sailors.

From the death and destruction in the aftermath of the attack on Pearl Harbor rose a resolve to duty on the part of the American people that would culminate on September 2, 1945, with the surrender of Japan. And today, the American people share the same resolve—an undying commitment to defeat the evil of terrorism. History will repeat itself. We will prevail.

HONORING JOHN AND JULIA KOMAI

HON. NICK SMITH

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. SMITH of Michigan. Mr. Speaker, I rise today to honor John and Julia Komai of Jackson, Michigan.

Born in Liberia, both John and Julia have dedicated their lives to improving the plight of

Liberians and restoring peace and democracy to Liberia.

John first came to the United States in the 1950's to attend Spring Arbor High School and later Spring Arbor College. He completed degrees at Greenville College in Greenville, Illinois; Chicago State University in Chicago, Ill.; McCormick Theological Seminary in Chicago, Illinois; and Loyola University Graduate School of Education. An ordained Presbyterian Minister, Dr. Komai was Pastor-at-Large and Supervisor of Missions for the Community Presbyterian Church in Liberia, as well as Founder and President of Jobai International Development Corporation to support mission development. In 1984, Dr. Komai was appointed to the Ministry of Education, and served as the Director of the World Bank and African Development Bank education projects for the Republic of Liberia.

Born in Zlehtown, Liberia, June 7, 1947, Julia grew up there and in Monrovia. A strident and outspoken believer in the dignity of all people, she was jailed as a political prisoner in 1979 for speaking out against human rights abuses committed by then-President William Tolbert. She was freed in 1980 when Samuel Doe came to power. Julia served as the Assistant Director of the African Unity Conference Center from 1982 to 1990. She and John fled Liberia during the coup-de-etat of 1989, walking 300 miles to reach Sierra Leone, surviving on grass and sleeping wherever they could.

Julia passed away suddenly on November 23, 2004 in an automobile accident. She will be forever remembered for her generous spirit and enthusiasm for life. In the face of hardships most Americans cannot begin to imagine, she persevered. Hers is a story of hope and boundless optimism, of dedication to ideals greater than herself. She loved her native land and hoped to return there someday.

I am proud to join the many friends and admirers of John and Julia Komai in recognizing their dedication to the restoration of peace and democracy to their homeland of Liberia. I extend my condolences to Julia's family and friends. May she rest in peace, and may her memory live on in those whose lives she touched.

RECOGNIZING ANN SCHLUETER

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Monday, December 6, 2004

Mr. GRAVES. Mr. Speaker, I proudly pause to recognize Ann Schlueter, a dedicated member of my congressional staff who will be leaving my office on November 30, 2004. Her work ethic, professionalism, and dedication to Missouri's Sixth Congressional District will be sadly missed. I consider myself fortunate though, because Ann will soon start a new career as Atchison County Economic Developer, which means that my home county will continue to benefit from her expertise and commitment to service.

Ann has been affiliated with my office for over three years now, and has held just about every position available. She began her service as an intern in my Liberty, Missouri district office in 2001, and since then has held the positions of caseworker, scheduler, and field representative among others. In January of 2003,